

MONDAY, FEBRUARY 13, 1797.

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LETTER FROM THE SECRETARY OF THE TREASURY. *(continued from our last.)* OF KENTUCKY.

The objects of taxation are as fol-

low:—Land, except town lots, which are divided into three classes, by entire tracts; the first class is taxed at half a dollar per hundred acres, the second class at one fourth of a dollar, & the third class at one eighth of a dollar per hundred acres.—Horses, other than stud horses, at one twelfth of a dollar, which last are taxed at various rates. *Next cattle*, at one forty-eighth part of a dollar. Slaves, at one twentieth part of a dollar. Ordinary Licenses, at ten dollars each. *Coches and Carriages*, at one dollar per wheel; other four wheeled carriages, except those used for purposes of agriculture, two thirds of a dollar per wheel; riding, two wheeled carriages, at one dollar per wheel; billiard tables, and refreshment, at thirty-three and one third dollar each. Taxes are now imposed on each original writ or *Writ* in the court of appeals, at one dollar; on like writs or *Subpoenas* in other courts, half a dollar; on each appeal to the court of appeals, two dollars; on each writ of error, subpoena, or certiorari, from the court of appeals, one dollar. On each record of a deed for land, half a dollar. On every paper issued under the seal of the State, one dollar; and under the seal of any court, half a dollar.

In addition to the specific taxes before enumerated, town lots are taxed *ad valorem* at the rate of half a cent.

to fifty years of age, computed on one hundred and one thousand, six hundred and five persons, at two shillings each,

Estimated product of taxes on law proceeds, houses for retailing spirits, gaming tables, and stud horses,

Estimated product of the tax on town lots, and improvements, at two shillings in each hundred pounds,

Estimated encroachment of the tax on lands since 1794, occasioned by new entries and grants,

Gross product of all taxes, Expenses of collection and defalcations, occasioned by insolvencies, estimated at fifteen per centum,

Estimated net receipts,

There are fifty-eight counties, or collection districts in the State; the whole revenue is collected by fifty-eight sheriffs, and seventy-four clerks of courts and masters in chancery.

The expenses of supporting government and contingent grants, vary from fifteen to twenty thousand pounds per annum; the deficiency of the State tax has been hitherto supplied from the proceeds of vacant lands; the debt of the State consists principally of paper bills of credit, of which about one hundred and fifty thousand pounds are estimated to be in the treasury and in circulation. The amount of the county taxes is supposed to be near

10,160 10 0

1,000 0 0

1,000 0 0

1,500 0 0

18,447 0 0

2,767 0 0

4,15,680 0 0

shillings and four pence per head: a tax is collected on sales at auction, but the rate imposed is not certainly ascertained.

The balance found due from the United States on the final settlement of the accounts of the late war, is understood to be nearly equal to the domestic debt of the State; a sum of two hundred and ten thousand dollars remains due to certain foreign creditors; for the interest and redemption of which an annual tax of one fourth of a dollar per head on slaves is pledged and appropriated. The expenses of maintaining the State government and contingent grants, are estimated, on an average, at one hundred and twenty thousand dollars. The expenses of the city of Charleston are defrayed by local taxes;—from Sept. 1795, to Sept. 1796, these expenses amounted to nearly fifty thousand dollars; the amount of parol and other taxes in the country is not known.

The period during which a State tax has been usually in collection, is not ascertained. It is inferred, however, from information which has been obtained, that the practice of combining the appointments of sheriffs and collectors in the same persons; the want of an efficient controul over the accounts of the collectors, of which this association of duties has been a consequence; and the permission to individuals of electing the parish or county where their taxes shall be paid, have been causes of defalcations and delays which would not otherwise have been experienced.

variety of acts and has been necessary, be presumed that perfectly accurate, that no errors will can embarras or the of the Legislature. In the expression the best mode of tax, the three following.

1st. That an act passed, declaring the cent Rates; assigning into the treasury, a of relinquishing, in be settled and toll the United States, of taxation, and rules by which the and collected by the 2d. That the act direct that the property and collected United States, upon taxation, and purchase by which tax States respectively 3d. That the act fine certain objects of the proposed tax the States, to be coll form regulations.

The first of these but a momentary first place, it is obvious objection which can a State contributions in exceptional forms takes of the system

Indented Lad, by the name of JOHN PORTER, eighteen years of age, about five feet eight inches high, pitted with the small pox. I hereby forbid all persons harbouring or trusting said Lad, on penalty of the Law. Whoever will take up said Lad and return him to the Subscriber, shall receive the above reward and all necessary charges.

ISAAC HOLMES.

Williamsdown, Jan. 5th 1797.

BOOKS

For sale at the Printing-Office in Stock-bridge:

Among others, the following:
HUTCHINSON'S of Redemption,
Edwards on the Af- fectations,
Williams's History Willison on the Sa-
craments, McEwen on the
Types, Brown's Oracles,
Lowth's Isaiah, Dodd's Thoughts in
Prison,
Student and Pastor,
Hervey's Dialogues,
Rise and Progress of
Religion in the
Soul,
Paley's Evidences of
Christianity,
Addison's do.
Looking Glafs for
the Mind,
Fordyce's Address-
es,
Cases of Conscience,
Dickenson's Five
Points,
Bunyan's Holy war,
do. Pilgrim's Pro-
gress,
Doddridge's Ser-
mons,
Seneca's Morals,
Jenyns's View of
the Internal Truth

tioned ORATION for sale at the Print-
ing-Office in Stockbridge.
January 30, 1797.

New-York, Jan. 7, 1797.

PROPOSALS

For publishing, by Subscription,
EDWIN AND ANGELINA,
OR, **THE BANDITTI.**

An Opera, in three Acts,
*As performed at the Theatre in New-York, by
the Old American Company.*

Price to subscribers, stitched, fifty cents
for each copy.

+*+ Subscriptions received at this Office.

THOSE who wish to become subscrib-
ers to the abovementioned work, will
please to forward their names immedi-
ately, as the Paper must soon be returned.

BEST OF

Carolina Indigo

For Sale—Clothiers may be supplied
at a very low price.

A L S O,

Red Clover Seed,

By the Bushel, or less quantity—In-
quire of **DANIEL PEPOON.**
Stockbridge, February 6, 1797.

Came into the enclosure of

the Subscriber some time past a black, lip-
ed-back HEIFER, with a white tail and
white hind legs; past three years old.
The owner is desir'd to prove property,
pay-charges, and take her away.

DAVID RILEY.

Sheffield, Jan. 24, 1797.

TO be Sold, at Publick

Auction on MONDAY the 6th day of March
next, at one of the Clock, P. M. at the
Dwelling-House of IRA SEYMOUR, In-
holder, in STOCKBRIDGE, about Eighty
Acres of LAND, lying in the north part
of Stockbridge, about one mile and an

pet to have their Notes and Accounts, in-
discriminately, lodged in an Attorney's
hands for collection.

JOSIAH DAWGHT.

N. B. Said Dwigth has on

hand a pretty general assortment of DRY
GOODS, CROCKERY. GLASS WARE
and GROCERIES. The Groceries will
be sold for ready pay only, excepting to
those with whom he has made special con-
tracts to the contrary.

Also, for sale, excellent dried COD-
FISH, per quintal or single pound.

Stockbridge, Feb. 6, 1797.

*It is easier marching in Front than in
Rear.*

All my slow-moulded cust-

omers are hereby directed to bring in
their payments for last Fall and next
Spring, by the first day of March next.—
Those who do not comply with this in-
junction, may occasion the disagreeable
job of sending an under officer after them.
Those who pay promptly, are remember-
ed with gratitude—and are invited to
come and buy Dry Goods and Groceries,
Gun-Powder and Shot, Red Clover Seed,
Garden Seeds, Wheat, Corn and Rye,
Iron Ware, Grindstones, &c. at the Store
of **NATHAN DILLINGHAM.**

Lee, February 4, 1797.

QUARTER DAY.

WEDNESDAY, the 15th of
February inst. there will be
an **EXHIBITION** by the Scholars
of the Grammar School under the
Management of **Mr. ASA DAY**,
in **SHEFFIELD**; at which time will
be exhibited those two celebrated
Comedies, "**THE CONTRAST**,"
and "**THE HEIRESS**." The
Exhibition will commence precisely
at **ONE O'CLOCK**, P. M.

February 6, 1797.

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A Highway Tax Bill for the South District
Lenox May A.D. 1797

Names	Poll family			personal Estate		Real Estate		Whole Amount	
	Y	S	C	Y	C	Y	C	Y	Ct
James Anderson	50	-	-	-	5	-	-	-	55.
Abner Bangs	50	-	-	-	54	1	53	2	57.
John Blare	50	-	-	-	-	-	-	-	50
Joseph Barker	50	-	-	-	1	-	7	-	58
Lachery Booth	50	-	-	-	-	-	-	-	50
Amos Benton	50	-	-	-	4	-	60	1	14.
Jacob Brown	50	-	-	-	14	-	-	-	64
Samuel Boisd	50	-	-	-	5	-	5	-	60
Lemuel Booth	1	-	-	-	12	-	68	1	80
Joshua Carpenter	50	-	-	-	91	2	78	4	19.
Tesse Chapman	1	50	19	-	31	-	57	2	55.
Lemuel Collins	50	-	-	1	45	6	33	8	28.
Samuel Clark	50	-	-	-	7	-	-	-	57
Daniel Collins	50	12	1	-	3	-	-	1	65.
Benjamin Conklin	50	-	-	-	35	3	73	4	58.
Stephen Cuttenton Jr	50	-	-	-	-	-	-	-	50
Stephen Cuttenton	1	-	-	-	9	-	-	1	9

	D	C	D	C	D	C	D	C
* James Carrol	50	-	-	-	-	16	-	61
* Paul Dewey Junr	-	-	-	53	11	15	1	68
* John Dove	50	-	-	28	-	-	-	78
* Azariah Eggleston	50	23	1	49	11	11	13	33
* Daniel Fellows	50	-	-	1	-	-	-	51
* Ichabod Ford	50	-	-	62	1	65	2	71
* Ichabod Ford Junr	50	-	-	22	-	12	-	84
* Thomas Gates	50	-	-	74	1	99	3	23
* Elijah Gates	100	-	1	33	2	61	1	94
* Amasa Gleason	50	12	1	3	-	-	1	65
* Joseph Goodwin	50	35	1	57	5	46	7	88
* John Grace	-	-	-	14	-	-	-	14
* John Gregory	50	-	-	33	-	86	1	69
* Isaac C Goodrich	50	23	-	4	-	-	-	77
* Stephen A Hopkins	50	23	-	23	-	66	1	62
* Major Holiflor	50	-	-	-	-	-	-	50
* Zadock Hubbard	50	-	-	40	1	8	1	98
* Salmon Hall	50	-	-	-	-	-	-	50
* Moses Hall	50	23	-	50	-	91	2	14
* Nathaniel Hamlin	100	-	-	34	-	73	2	7
* Ichabod Hamlin	50	-	-	26	-	78	1	64
* Moses Hayward	-	-	-	4	-	26	-	30

William Hayward	50					50
Jonathan Hingsdale			26	1 = 17	1 = 43	
Barnard Hingsdale	50		25			75
Gurden Hollister	50		26			76
Ladock Hubbard	50		86	3 = 13	4 = 49	
Caleb Hype	1:50	23	1 = 50	2 = 21	4 = 94	
Nathan Isbell	50		86	2	41 3 = 77	
Widow Judd			72	2	9 2	81
William Jones	50					50
John Kingman			5	17		22
Thomas Landers			44	2 = 4	2 = 48	
Asahel Landers	50		41	1	20 2	11
Edad Lewis	50	23	47	2	44 3	64
Joseph Lilly	50		4			54
Andrew Loomis	50		51		92 1 = 93	
Asner Marcham	50		10		35	95
John Morell	1:50	23	90	2	73 4 = 86	
Peter Maynard	50					50
Josiah Newell	1:50		85	2	79 5 = 14	
Abraham Northrup			8		37	45
Abraham Newport	50		1			51
Elijah Northrup	1:60		1	19 4 = 4	6 = 73	
Job Northrup	50		63	1	42 2	55

	D	C	D	C	D	C	D	C	
* Joel Northrup	50				63	1	64	2	67
* Elijah Northrup Co						2	92	2	92
* Josiah Osburn	1:00				73	2	52	1	25
* Abraham Palmer	50								50
* James Paine	50				1				54
* Rufus Parker	50		1		4	73	6		23
* Benjamin Parker	50				5				54
* Elipha Perival	1:50				58	2	3	4	11
* Robert Peters	50				5		7		62
* Partrick Plunket	50				5				54
* Salah Seet	50								54
* Samuel Quincy	50	12			4	1	11	1	77
* Jesse Mansal	1:00		1		13	2	30	4	43
* James Richards	1:00				62	2	82	4	44
* John Robinson	50								50
* Samuel Sprague	50	23			19				92
* Origin Sabins	1:00	9			29		14	1	52
* Isaac Sears	50		1		6	3	24	4	50
* Asa Sprague	50								50
* Enos Stone	50				77	3	24	4	51
* Ethan Stone	50				10				60
* Daniel Storns	50				18				68
* Jonathon Taylor	1:00				50	2	12	3	60

Enos Stone Jun ^r	50	---	17	---	---	---	67
Enoch S ^r Thayer	50	35	9	4	70	5	64
Shaddens Thomson	50	23	79	4	50	6	82
Joseph Tucker	50	23	3	---	---	---	76
John Tylor	50	7	25	---	17	---	99
Muth Tylor	---	---	4	---	---	---	4
Ebenezer Williams	50	23	1	15	1	63	6 51
Oliver Wheten Jun ^r	50	---	---	---	---	---	50
William Walker	50	35	3	80	15	32	19 97
Otis Walker	50	12	---	---	53	1	15
Jacob Washburn	1:--	19	60	2	44	4	23
Timothy Way	1:--	---	54	1	97	3	52
Hosier Way	---	---	4	---	---	---	4
William Wells	50	---	---	---	---	---	---
Stephen Wells	1:--	---	2	1	64	2	16
William Whelpley	50	14	86	1	49	3	52
Samuel Whelpley	1:--	---	86	3	46	5	32
Oliver Wheten	1:--	---	1	24	2	56	4 86
William Whiting	50	---	60	2	1	3	11
Samuel B Whiting	1:--	14	27	1	16	2	57
John Whitlock	---	---	52	4	19	4	70
John Williard	50	---	61	3	10	4	21
Daniel Williams Jun ^r	1:--	23	16	1	31	2	70

*Ebenezer Wildman	50	-	-	-	-	50
*William Woodruff	50	-	-	5	14	69
*Roger Wing	50	-	-	-	29	79
*Justus Yale	50	-	-	97	2 - 50	3 - 97

Dollars 6
Total 278 : 74

Nonresidents

*Eideon Smith	-	-	-	-	-	63
*Samuel Wright	-	-	-	-	1	78
*Rafa Bement	-	-	-	-	-	7
*Jonathan Patten	-	-	-	-	-	39
*Joseph Nichols	-	-	-	-	1	71
*Aaron Benedict	-	-	-	-	-	24
	-	-	-	-	4	72

Total 282 : 46
220 - 94
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Larkin Smith

22 = 52

1822

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Thomas, Andrews,
and Penniman,

KEEP constantly for sale, either Whole-
sale or retail, at the Albany Book-
store, sign of FRANKLIN'S HEAD, No.
45, State-street, a Large assortment of
Books and Stationary,

Among which are a variety of Authors in
Divinity, Law, Physick, Surgery,
History, Biography, Voyages, Travels,
Miscellanies, Novels, Poetry, Music,
Arts and Sciences, Philology, Naviga-
tion, Astronomy, Geography, Architect-
ure, Trade and Commerce, Mathemat-
icks, Book-keeping, &c. &c. &c.

A L S O,

Writing-Paper of all sizes,

qualities and prices, Quills from 6s. to 3s.
6d. per hundred, Ink-powder, Sealing-
wax, Wafers, Copy Slips, Ladies' and
Gentlemen's Pocket Books, with or with-
out Instruments, Memorandum Books,
Inkstands and Chests, Black Lead Pencils,
Slates and Pencils, Penknives, Account
Books, Cases of Instruments, Sand Boxes,
Pounce and Pounce Boxes, Blank Message
Cards, Counting House Files with Laces,
&c. &c. with a variety of other articles,
making in all the largest assortment ever
expoted for sale in this city, and which
will be sold warranted as low as can be
purchased in New-York.

Purchasers of Publick

and Private Libraries, Country Merch-
ants and others, are supplied on the most
moderate terms, and a lengthy credit giv-
en where good recommendations can be
procured.

A L S O,

For sale as above, GAINES'S New-York
POCKET ALMANACK, either by the
gross, dozen or single.

Book binding

CHARLES STONE, late of STOCKPORT, ac-
ceeded, formerly lived.—Said Land is
principally under improvement, and there
is on it a large Barn, a thrifty Mulberry
Nursery, and an excellent Peach Orchard,
together with a few Apple Trees.

The quality of the Land is excel-
lent ; there is annually cut upon it be-
tween twenty and thirty Tons of Hay.—
Said Land is well watered—there are
several Springs upon it, and a never-fail-
ing stream running through it, which
waters almost every Lot. The Timber
upon it is Pine, Oak, Chestnut, Walnut,
Maple, Ash and Butter-nut.

ETHAN STONE.

January 30, 1797.

TAKE NOTICE.

The subscriber, intending
soon to quit the business he now pursues,
offers for sale, on advantageous terms to
the purchaser, the situation which he now
occupies, lying in *Well-Stockbridge*—con-
sisting of a small Farm, a Dwelling-house,
a new Store, two Barns, and all necessary
out-houses, with part of a Forge, which
is on the premises, supported by a suffi-
ent stream of water.—The stand is well
known to be equal to any one in the
county for a Tavern, or a Trader.

A L S O,

A small piece of Land, about a
mile and a half distant from the place
aforementioned, on which is a small
Dwelling Houle, well finished; very con-
veniently situated for a mechanic.

A L S O,

The title to half of a very elegant
STALLION, lately brought from Phila-
delphia, and acknowledged by good judg-
es to be the best Horse ever brought into
this part of the county.

Any person wishing to purchase a
part or the whole of this valuable prop-
erty, is requested to call on the subscriber
who lives on the premises, and who will

History of Charles Worthy, American Poems, Humphrey's works, Life of General Put- nam, Odeiro's Poems, Sky Lark, Harris's Natural History of the Bi- ble, Edwards's History of the Indians.	Shepherd's Young Shepherd, Blair's Sermons, White's disc. Watts on the Mind, The Posthumous Works of the late Rev. John William de la Picheire, Book of Common Prayer, for Epis- copalians.
Arabian Nights En- tertainment, Don Quixote, Man of the World, Sandford & Merton, Man of Feeling,	Citizen of the World, Juliet Grenville, Mysteries of Uddol- pho, Julia de Robigne, Robinson Crusoe.

Strayed or stolen from the

Subscriber, about the latter end of Octo-
ber last, a sorrel Horse COLT, past two
years old, with a broad stripe down his
Face, light coloured Mane and Tail,
both hind feet white.—Whoever may
have said Colt in keeping, and will return
him, or give notice to the Subscriber, in
Pittsfield, shall receive a generous re-
ward, together with the thanks of

ZEBEDIAH STILES.

N. B. Said Colt has been docked.
Pittsfield, Jan. 25, 1797.

THOMAS'S

Almanacks, by the dozen
or single, for the year
1797, for sale at the
PRINTING-OFFICE.

Theological Magazine,

No. 1, of Volume 2, is received,

OF TENNESSEE.

OF SOUTH CAROLINA.

each of which a value is assigned by law. In the act granting a tax for the support of government for the year 1796, tide-swamps of the first quality are rated at ten dollars and thirty-nine cents per acre, and pine barren lands at twenty-one cents per acre. Lands of intermediate qualities are rated at various rates, according to their advantages either of soil or situation.

OF NORTH CAROLINA.

On the same of lands agreeably to the classification above-mentioned, and on the value of all lots, wharves, and buildings, within the limits of any town, village, or borough, as ascertained by a particular assessment, a tax has been imposed of forty cents upon each hundred dollars.

On every hundred dollars, value at prime cost of the stock in trade of shopkeepers, twenty cents.

The second proposition by plausible, if not by plausible, if not as the resolution and as the resolution tenance an expectation this nature may be

On every hundred dollars value of foreign wares, liquors and merchandize, sold, bargained, or trafficked for, by factors, and brokers, eighteen and three quarters cents.

On every hundred dollars of the funded debt of the United States, fifty cents. On all free white male persons of the age of twenty-one years and upwards, and on all slaves under the age of sixty years, thirty-seven and an half cents. On all male free negroes, mulattoes, and mestizoes, from the age of twenty-one years and upwards, over and above the

taxable property they may be polluted of, fifteen cents.

On all negroes brot' into the State by sea, for enticement or sale, except such as brot' in by emigrants from any part of the United States, ten dollars.

On all professors of law or physic, and

pounds, each.

On all factors and brokers, four dollars.
On all billiard tables, fifty dollars.

The country courts have power to remit the poll tax in favor of indigent and infirm persons.

No information has been obtained of the quantities of taxable property in this State, of the amount of its debt, the usual rate of its taxes, or the number of its married men.